

Sent via e-mail

August 10, 2018

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Re: Iowa's 2017 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Iowa, a Streamlined Sales Tax Governing Board member state, and as Director of the Iowa Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that Iowa is in substantial compliance with the terms of the Agreement as of August 1, 2017.

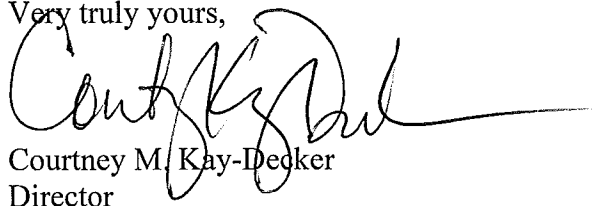
No changes have been made to Iowa's statutes, rules, regulations, or other authorities that could affect Iowa's compliance with the terms of the Agreement since August 1, 2017.

As part of this annual recertification, Iowa updated its Online Certificate of Compliance and Taxability Matrix that reflect Iowa's laws as enacted through August 1, 2018, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 10, 2018. The Department's website provides links to both documents on the Governing Board's website at: <http://tax.iowa.gov>

If you have any questions regarding Iowa's compliance with the Agreement, please contact Tim Reilly at tim.reilly@iowa.gov or 515-725-2294.

As the chief executive of the Iowa Department of Revenue, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Very truly yours,



Courtney M. Kay-Decker
Director



**Certificate of Compliance
Request to Publish**

100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

Date Requested: 8/9/2018
State: Iowa
Contact: Tim Reilly
Email: tim.reilly@iowa.gov

Save Form as:

- 2 character state abbreviation
- 4 digit year
- 2 digits for Version number, without "."
- CC for Certificate of Compliance

Examples:

SD201700CC (publish version 2017.0)

SD201701CC (publish version 2017.1)

☐ **Please Publish Certificate of Compliance Version # 2018.0**

The following changes were made to this document:

- ☐ Answers ☐ Laws or Rules ☐ Comment (Notes)
☐ Effective/Conforming Dates ☒ Certificate's Revised Date

Reference Number of changed items (may include a brief description of the change):

Any highlighted changes that are not explained below only represent additional explanations or additions of rule or code citations, and not changes in the Department's response.

60010 - Ancillary Services. It appears this was erroneously marked as exempt. There are exemptions that apply, but generally, these services are taxable.

Limited POA/AA 4.1 & 4.2 - It was erroneously indicated that the Department would accept these limited forms. The Department's rules for valid power of attorney forms are found in Rule 7.34, and all powers of attorney must contain the elements listed in subrule 7.34(2) to be valid. Pursuant to subrule 7.34(9), any other document may be submitted in place of the Department's prescribed form so long as the form contains the required information as stated in rule 7.34.

Disclosed Practice 5.10.a - No
Disclosed Practice 5.10.b - Yes
Disclosed Practice 5.10.c - Yes

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The date published is the date SST Admin completed this request.